LAW OFFICES OF BRIAN S. STEINBEI GER, P. A.

Registered Patent Attorneys
101 Brevard Avenue Cocoa, Florida 32922
Phone (321) 633-5080 Fax (321) 633-9322
Email brianss@vol.com

Brian S. Steinberger (Member FL, PA Bars)*
Roland Dexter (Member TX, MA Bars)*
Joyce P. Morlin (Member FL, MI, IN, NY Bars)*
of Counsel
Frances L. Olmsted (Member NY Bar)*
* Registered Patent Attorney

DATE: January 7, 2004

FROM: Law Offices of Brian S. Steinberger, P. A.

TO: ATOUCH CO., LTD

Attn: JANG, GWANG -SIG

And Young-Soo Ahn

RE: Office Action Response Past Due - Urgent

Atty. Dkt. No.: PC-1205B

For: FLAT PANEL DISPLAY WITH INPUT DEVICE

Filed: 11/14/2001 SN: 09/992,824

The information contained in this facsimile message is attorney-client privileged and/or confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify the above listed attorney by telephone. Thank you

Pages to Follow: _including cover.

Dear Gwang-Sig and Young-Soo:

As previously explained in our letters of October 13, 2003 and facsimile of December 23, 2003, a response to the Office Action was due on the above referenced application January 6, 2004.

The patent office will still allow us to respond with payment of an Extension for Response within the first month with payment of an additional \$55.00 Government fee. The Extension fee for response within the second month will be an additional \$210.00 Government fee. The Extension fee for response within the third month is an additional \$475.00. Failure to respond will result in abandonment of the application.

The fee for responding within the first month or prior to February 6, 2004 will be \$1,240.00 plus the \$55.00 Extension fee for a total of \$1295.00. Please let us know immediately if you wish to respond.

As always, if you have any questions, please contact our office.

Sincerely,

Brian S. Steinberger

Fax to: 82 2 3661 6796